

Washington State Auditor's Office
Accountability Audit Report

Ocosta School District No. 172
Grays Harbor County

Report Date
February 17, 2010

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March 22, 2010



WASHINGTON
BRIAN SONNTAG
STATE AUDITOR



**Washington State Auditor
Brian Sonntag**

March 22, 2010

Superintendent and Board of Directors
Ocosta School District No. 172
Westport, Washington

Report on Accountability

We appreciate the opportunity to work in cooperation with your District to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role to advocate for government accountability and transparency and to promote positive change.

Please find attached our report on Ocosta School District No. 172's accountability and compliance with state laws and regulations and its own policies and procedures. Thank you for working with us to ensure the efficient and effective use of public resources.

Sincerely,

BRIAN SONNTAG, CGFM
STATE AUDITOR

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Grays Harbor County
February 17, 2010

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Audit Summary

Ocosta School District No. 172 Grays Harbor County February 17, 2010

ABOUT THE AUDIT

This report contains the results of our independent accountability audit of Ocosta School District No. 172 for the period from September 1, 2008, through August 31, 2009.

We evaluated internal controls and performed audit procedures on the activities of the District. We also determined whether the District complied with state laws and regulations and its own policies and procedures.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. The following areas were examined during this audit period:

- Open Public Meetings Act
- General revenue
- Apportionment – teacher education and experience (staff mix) reporting
- General disbursements
- Associated Student Body
- Payroll
- Financial condition

RESULTS

In the areas we examined, the District's internal controls were adequate to safeguard public assets. The District also complied with state laws and regulations and its own policies and procedures in the areas we examined.

Related Reports

**Ocosta School District No. 172
Grays Harbor County
February 17, 2010**

FINANCIAL

Our opinion on the District's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the District's financial statements.

FEDERAL GRANT PROGRAMS

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the District's major federal programs, which are listed in the Federal Summary section of the financial statement and single audit report.

Description of the District

Ocosta School District No. 172 Grays Harbor County February 17, 2010

ABOUT THE DISTRICT

Ocosta School District No. 172 provides educational services to approximately 632 students in the Grays Harbor County. An elected, five-member Board of Directors governs the District. Board Members serve staggered, four-year terms. The Board appoints a Superintendent to oversee the District's day-to-day operations as well as its 49 certified and 32 classified employees. The District operated on a \$7.1 million annual budget.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Directors:

Debbie Carter
Douglas Quinby
Greg Miller
Rex Martin
Steven Quinby

APPOINTED OFFICIALS

Superintendent

Gail Sackman

DISTRICT CONTACT INFORMATION

Address: Ocosta School District No. 172
2580 Montesano Street S.
Westport, WA 98595-9718

Phone: (360) 268-9125

Web site: www.ocosta.k12.wa.us

AUDIT HISTORY

We audit the District annually. The District's past eight audits, as well as the current audit, were free of findings.



ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

Our mission is to work in cooperation with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office employees are located around the state to deliver our services effectively and efficiently.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service. We continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

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